

12 of this act, the county auditor shall deliver to the county recorder all
 13 the records, except the plat, which have been filed with such auditor
 14 under section sixty-two hundred seventy-seven (6277) of the code,
 15 1924. Said transfer may be effected by transferring the books them-
 16 selves, or by duly certified transcripts of such books. Said recorder
 17 shall receive and retain such records and make the same record
 18 thereof as is required in the preceding section.

1 SEC. 2. **Publication clause.** This act is deemed of immediate im-
 2 portance and shall take effect from and after its publication in two
 3 (2) newspapers of this state as provided by law.

Approved March 11, A. D. 1927.

I hereby certify that the foregoing act was published in the Carroll Herald March 16,
 1927, and the Guthrie Center Guthrian March 17, 1927.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 165

FIREMEN'S AND POLICEMEN'S PENSION FUND

H. F. 143

AN ACT to repeal section sixty-three hundred ten (6310) of the code as amended by
 chapters one hundred forty-one (141) and one hundred forty-two (142), acts forty-
 first (41) general assembly, and to enact a substitute therefor relating to levy of
 taxes for firemen's and policemen's pension funds.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-three hundred ten (6310) of the code
 2 as amended by chapters one hundred forty-one (141) and one hun-
 3 dred forty-two (142) of the acts forty-first (41) general assembly
 4 is repealed and the following is enacted in lieu thereof:

5 6310. **Pension funds.** Any city or town having an organized fire
 6 department may, and all cities having an organized police depart-
 7 ment or a paid fire department shall, levy annually a tax not to
 8 exceed one-half ($\frac{1}{2}$) mill for each such department, for the pur-
 9 pose of creating firemen's and policemen's pension funds.

10 Provided that cities having a population over twenty-five thou-
 11 sand (25,000) may annually levy a tax of not more than two (2)
 12 mills for each such department for such purpose.

13 Whenever there is a sufficient balance in both of said funds to
 14 meet any proper or legitimate charges that may be made against
 15 the same, such city shall not be required to levy a tax for this pur-
 16 pose.

17 All moneys derived from each tax so levied, and all moneys re-
 18 ceived as membership fees and dues, and all moneys received from
 19 grants, donations, and devises for the benefit of each fund shall
 20 constitute separate funds, to be known and designated as a police-
 21 men's pension fund and a firemen's pension fund.

Approved April 14, A. D. 1927.